

CHAPTER-IV
Quality of Accounts and
Financial Reporting Practices

Chapter IV: Quality of Accounts and Financial Reporting Practices

4.1 Introduction

Sound internal financial reporting system and compliance with rules and procedures contribute significantly to good governance. These also ensure relevant, reliable and timely financial reporting and thereby assist the State Government in meeting its basic stewardship responsibilities, including strategic planning and appropriate decision making. This Chapter provides an overview and status of the State Government's compliance with various financial rules, procedures and directive during the current year.

4.2 Parking of Funds Outside the Government Accounts

As per Rule 100 (2) of Receipts and Payments Rules 1983, no money shall be drawn from Government Account unless it is required for immediate disbursement. It is not permissible to draw money from Government Account in anticipation of demands or to prevent the lapse of budget grants.

Further, in terms of guidelines on constitution and administration of the State Disaster Response Fund the fund should be booked under Major Head- '8121 General and Other Reserve Funds' which is in interest bearing section. Further, the Central and State Government are required to contribute the fund in proportion of 90:10. During the year 2021-22, State Governments received ₹200.00 crore as Central Government's share. Contrary to the account guidelines, the State Government parked ₹111.11 crore (Central share ₹100.00 crore and State share ₹11.11 crore) in the Savings bank account (SBI) of the Department of Disaster Management by debiting the expenditure from Major head 2245. There was no transfer to Public Account under Major Head 8121-122 which is violation of accounting guidelines. While the State received funds in SDRF as detailed above, the State did not receive any fund from the GoI towards National Disaster Response Fund (NDRF).

Audit recommended the Government to close all the Savings/ Current Bank accounts of DDOs and to follow the prescribed procedure of Treasury Rules, Receipts and Payments Rules *etc.* for drawal of money from Government Accounts.

4.2.1 Un-spent amount lying in the bank account of Single Nodal Agency (SNA)

In accordance with the directions of the Ministry of Finance, Government of India, funds received by the State Government under Centrally Sponsored Schemes are tied funds which should be transferred by the State Government to the concerned SNA bank account within a period of 21 days of its receipt. In compliance with GoI's directions, the State Government has transferred CSS funds to SNA bank accounts.

As on 31 March 2022, an amount of ₹268.32 crore, including both Central and State shares, were parked in SNA bank accounts of 22 schemes as detailed in *Appendix 4.1*. Details of schemes where ₹10.00 crore and above lying unspent in SNA bank accounts are given below in the **Table 4.1**.

Table 4.1: Details of Schemes Rs. 10.00 crore and above parked in SNA bank accounts

(₹ in crore)

Controller Name	Scheme Name	Centre Share	State Share	Total release	Total Expenditure	Unspent Amount
Environment and Forests	Green India Mission-National Afforestation Programme	13.43	1.34	14.78	0.00	14.78
Health and Family Welfare	Human Resources for Health and Medical Education	17.60	0.00	17.60	1.55	16.05
Ministry of Housing and Urban Affairs	Other Items of State/ UT Component-Pmay Urban	18.92	2.11	21.03	2.68	18.35
	Mission for Development of 100 Smart Cities	0.00	24.50	24.50	2.07	22.43
Rural Development	Pradhan Mantri Awas Yojna (Pmay)- Rural	0.00	10.47	10.47	0.15	10.32
School Education and Literacy	Samagra Shiksha	173.30	140.82	314.12	260.98	53.14
Tribal Affairs	Post Matric Scholarship-Tribal	48.70	5.41	54.12	0.02	54.10
Water Resources	Har Khet Ko Pani	98.71	10.97	109.67	64.50	45.17

Source: Finance Accounts, 2021-22

Parking of fund in SNA bank accounts resulted in understatement of Revenue surplus and overstatement of Fiscal Deficit to that extent.

4.3 Non-discharge of interest liability in respect of interest-bearing Reserve Funds and Deposits

Funds in Public Account under Reserve and Deposits sections are of two categories viz., interest bearing and not bearing interest. State Government is therefore, required to pay interest on un-invested balances lying under Reserve Funds and Deposits bearing interest. During the year 2021-22. The State Government did not discharge interest liability of ₹57.37 crore in respect of balances lying as on 1 April 2021 in the interest-bearing Reserve Funds and Deposits, as shown in Table 4.2.

Table 4.2: Details of interest-bearing Reserve Funds and Deposits

(₹ in crore)

Funds/ Deposits	Balance On 1 April, 2021	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
Defined Contribution Pension Scheme for Government Employees	13.58	Interest calculated as per the rate of interest notified by the Government/ payable to General Provident Fund (7.1 per cent)	0.96	Nil	0.96
State Compensatory Afforestation Fund	13,89.81	Interest calculated at the rate of 4.00 per cent, taking average Ways and Means interest rate for the year 2021-22	55.59	Nil	55.59
State Disaster Response Fund (SDRF)	2.62	Interest calculated at the rate of 4.00 per cent, taking average Ways and Means interest rate for the year 2021-22	0.10	Nil	0.10
Civil Deposit bearing interest (excluding MH- 8342)	18.07	Interest calculated at the rate of 4.00 per cent, taking average Ways and Means interest rate for the year 2021-22	0.72	Nil	0.72
Total			57.37	Nil	57.37

Source: Finance Accounts, 2021-22

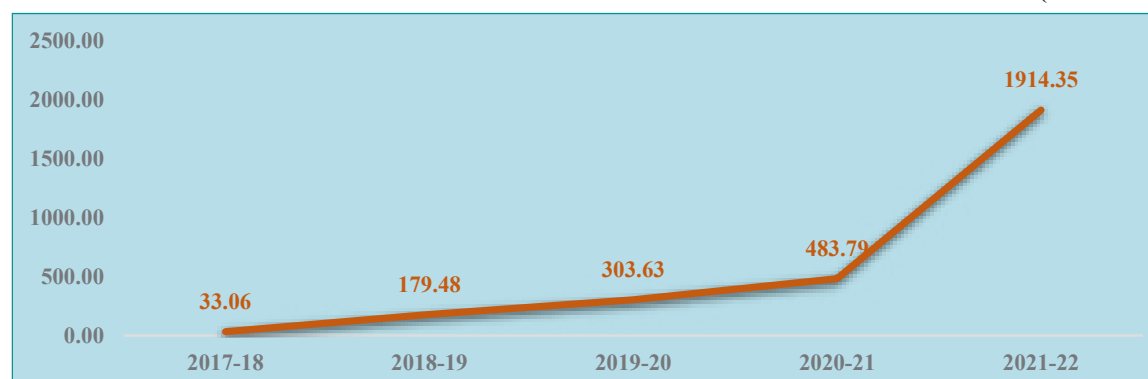
Thus, the undischarged liability of interest in the current year increases the burden on the Government's Revenue Expenditure at a future date.

4.4 Funds transferred directly to State Implementing Agencies

From 2015-16 onwards, it has been decided by Government of India (GoI) to release all assistance related to the Centrally Sponsored Schemes/ Additional Central Assistance to the State Government and not to directly to implementing Agencies. Contrary to this decision, GoI transferred an amount of ₹2,914.31 crore directly to State Implementing Agencies in the State during 2017-18 to 2021-22.

Details of direct transfer of funds to the implementing agencies during the period from 2017-18 to 2021-22 is given in **Chart 4.1**.

Chart 4.1: Funds transferred directly to implement agencies during 2017-18 to 2021-22
(₹ in crore)



Source: Finance Accounts of respective year

The GoI has been transferring the quantum funds directly to the Implementing Agencies in the State for implementing various schemes/ programmes in Social and Economic Sectors. During 2021-22, GoI transferred ₹1,914.35 crore which is an increase of ₹1,881.29 crore from ₹33.06 crore in 2017-18 (an increase of 5,690.53 per cent in preceding five years) and an increase of ₹1,430.56 crore from ₹483.79 crore in 2020-21 (an increase of 295.70 per cent over previous year). Details of all such direct transfers are available in **Appendix-VI** of the Finance Accounts. Some of the major transfers (₹10.00 crore and above in each case) to State implementing agencies are shown in **Table 4.3**.

Table 4.3 Major transfers directly made to Implementing Agencies in the State

(₹ in crore)			
Sl. No.	Name of the Scheme/ Programme	Implementing Units	Funds released
1	Organic value chain development of NE Region	Arunachal Pradesh Agriculture marketing Board	27.76
2	National AIDS Control Programme III	Arunachal Pradesh AIDS Control Society	12.88
3	North East Road Sector Development Scheme	Public Works Department Government of Arunachal Pradesh	20.00
4	Swadesh Darshan	Arunachal Tourist Society	15.11
5.	Pradhan Mantri Kishan Samman Nidhi (PM-KIShan)	Director of Agriculture, Government of Arunachal Pradesh	56.51

Sl. No.	Name of the Scheme/ Programme	Implementing Units	Funds released
6	Solar Power-Offgrid	Arunachal Pradesh Energy Development Agency	10.54
7	Mahatma Gandhi National Rural Guarantee Program	Society for Rural Development Arunachal Pradesh	328.14
8	Official Development Assistance for Sustainable Development Goals (EAP component)	SPV-Aspirational-Namsai	12.01
9	Jal Jeevan Mission (JJM)/ National Rural Drinking Water Mission	Public Health Engineering Department, Government of Arunachal Pradesh	1,302.15
Total			1,785.10

Source: Finance Accounts, 2021-22

Direct releases were more prominent in respect of Mahatma Gandhi National Rural Guarantee Program (₹328.14 crore) and Jal Jeevan Mission/ National Rural Drinking Water Mission (₹1,302.15 crore) which constitutes 17.14 per cent and 62.08 per cent of total directly transferred amount during the year 2021-22.

As these funds are not routed through the Consolidated fund of the State, the Annual Accounts does not capture the flow of such funds. Thus, the State's receipts and expenditure as well as other fiscal variables and parameters derived from them do not present the complete picture to that extent.

4.5 Delay in submission of Utilisation Certificates

Rules 238 of General Financial Rules, 2017 envisages that grants are provided for specific purposes, Utilisation Certificates (UCs) should be obtained by the departmental officers from the grantees and forwarded to the Accountant General (Accounts) within twelve months from the date of their sanction unless specified otherwise.

Audit scrutiny revealed that 175 UCs in respect of grants aggregating ₹550.46 crore have not been submitted to the Accountant General (Accounts) as on 31 March 2022.

The year-wise details of pending UCs and amounts involved are given in *Appendix 4.2 (A)* and **Table 4.4**.

Table 4.4: Year-wise breakup of pending UCs

Year	Number of UCs	Amount
2017-18	02	0.29
2018-19	25	32.93
2019-20	58	51.15
2020-21	90	466.09
Total	175	550.46

Source: Finance Accounts, 2021-22

It is a matter of concern that the Departmental authorities have not yet explained as to how an amount of ₹550.46 crore was spent over the years, as it involves public funds provided to them for implementation of specific programmes/ schemes and there is no assurance that the intended objectives of providing these funds have been achieved, Details

in **Appendix 4.2 (B)**. In the absence of accountability for expenditure relating to funds provided as far back as 2016-17, the possibility of misappropriation of these funds cannot be ruled out.

The Department-wise break up of Outstanding UCs for the grants paid due for submission of year up to 2020-21 is given in **Table 4.5**.

Table 4.5: The Department-wise break up of Outstanding UCs, due for submission of UCs

Name of the Departments	Number of UCs pending	(₹ in crore)
		Amount
Civil Supplies and Consumer Affairs	16	0.86
District Administration	3	1.04
Education	16	19.44
Health and Family Welfare	11	68.75
Industries	1	0.45
Information and Public Relation	20	20.57
Relief and Rehabilitation	20	10.92
Rural Development and Panchayati Raj	6	294.42
Science and Technology	7	3.07
Secretariat Administration	1	2.50
Social Welfare, Women and Child Development	46	7.71
Sports and Youth Affairs	9	2.67
Urban Development Municipal Administration and Govt. Estates	6	93.49
Tourism	7	10.65
Planning Programme Implementation Economics and	1	7.21
Home (Police)	3	3.36
Finance	1	2.35
Culture Affairs	1	1.00
Total	175	550.46

Source: Finance Accounts, 2021-22

Department wise analysis of the above table are as follows:

- There are 16 No. of UCs amounting to ₹19.44 crore which were not submitted as on 31 March 2022 for Education Department. These involved for Implementation of Vocational Education, Integrated Scheme for School Education: Samagra Shiksha Abhiyan, Oriented Camps of AP, NCC Cadets.
- As of March 2022, there are 11 No. of UCs amounting to ₹68.75 crore due for submission under Health and Family Welfare. Most of the UCs pertaining to C/O 200 Bedded RK Mission Hospital Itanagar and procurement of 2 DG set, Implementation of Human Resources for Health and Medical Education, Arunachal Pradesh Tele Emergency & Critical Care Services, Grant for AYUSH.
- There are six No. of UCs amounting to ₹294.42 crore in respect of Rural Development and Panchayati Raj due for submission as on 31 March 2022 which were involved for

Grants to Local Bodies, Rastriya Gram Swaraj Abhiyan, and Mobility Honorarium to Panchayati Raj/ Interim Committee Members.

- Under Public and Information Relation Department, there were 20 No. of UCs amounting to ₹20.57 crore due for submission as of March 2022. These UCs pertained to various Schemes/ Programmes viz; Establishment of State Data Centre, Development of Mobile Application for Tourists, Development of Website for The Dept. of Labour and Employment, Cloud Service for One Year under Revised Allocation, E-Office Cloud Hosting Charges to NICSI, Installation of Video Display at Chief Secretary Conference Hall.
- There were six No. of UCs amounting to ₹93.49 crore in respect of Urban Development and Town Planning due for submission as of March 2022. These involved for implementation for AMRUT, Basic Grant Instalment towards XIV Finance Commission.

In the absence of UCs, it could not be ascertained whether the recipients had utilised the grants for the intended purpose. Huge pendency in submission of UCs is fraught with the risk of fraud and misappropriation of funds. It is imperative that the State Government should monitor this aspect closely and hold concerned persons accountable for submission of UCs in a timely manner.

4.6 Opaqueness in Accounts

Government Accounting Rules stipulate that the classification of transactions in Government accounts, shall have closer reference to the function, programme and activity of the Government and the object of the revenue (receipt) or expenditure, The omnibus Minor Head 800 relating to Other Receipts/ Other Expenditure is to be operated only in cases where the appropriate Minor Head has not been provided under a Major Head in the accounts. If such instances occur on a regular basis, it is the responsibility of the State Government to discuss with the Accountant General (Accounts) and obtain approval to open appropriate Minor Heads. Indiscriminate booking of receipts and expenditure under Minor Head 800 affects transparency and nature of transactions and renders the accounts opaque.

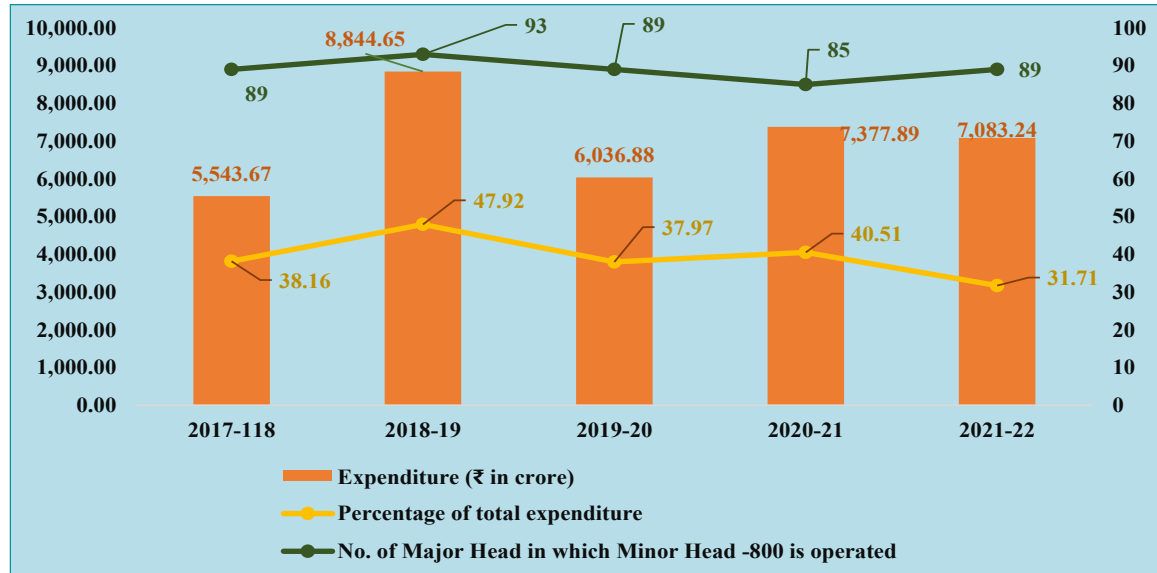
4.6.1 Use of Minor Head 800-Other Expenditure

Government of Arunachal Pradesh has operated this Minor Head extensively during the five-year period from 2017-18 to 2021-22. The quantum of expenditure booked under this Minor Head, when seen in percentage terms, showed a decreasing trend from 2018-19 to 2021-22 as can be seen from the **Chart 4.2**. This *percentage* declined from 47.92 *per cent* of total expenditure in 2018-19 to 31.71 *per cent* in 2021-22. The use of Minor Head 800, when seen in absolute terms, has increased significantly by ₹1,539.57 crore from ₹5,543.67 crore in 2017- 18 to ₹7,083.24 crore in 2021-22. During the year 2021-22, use of Minor Head-800- Other Expenditure decreased by ₹294.65 crore over the previous year (₹7,377.89 crore).

During 2021-22, the State Government booked an expenditure of ₹7,083.24 crore under Minor Head 800 against 89 Major Heads, constituting 31.71 *per cent* of the Total Expenditure (Revenue and Capital Expenditure).

The extent of operation of Minor Head 800 Other Expenditure, as a percentage of Total Expenditure during 2017-22 is given **Chart 4.2**.

Chart: 4.2: Operation of Minor Head 800-Other Expenditure during 2017-18 to 2021-22



Source: Finance Accounts of the respective year

- In respect of 26 Major head involving an expenditure of ₹844.57 crore, the entire provision was booked under Minor Head 800- Other Expenditure during 2021-22, is shown in **Appendix 4.3**.
- During the current year, in respect of 16 Major head amounting to ₹2,507.90 crore is shown in **Appendix 4.4**, substantial proportion *i.e.*, 50 per cent and more was classified under Minor Head 800- Other Expenditure. Details of such Major Heads where the expenditure was more than 50.00 crore and more than 50 per cent of expenditure was classified under Minor Head 800-Other Expenditure are shown in **Table 4.6**.

Table 4.6: Major Heads where the expenditure was more than 50.00 crore classified under Minor Head 800-Other Expenditure

(₹ in crore)				
Major Head	Details of Major head	TE	Booked under MH-800	Percentage
2217	Urban Development	380.85	204.27	54.00
3451	Secretariat-Economic Services	107.67	88.55	82.00
4059	Capital Outlay on Public Works	435.70	386.73	89.00
4070	Capital Outlay on Other Administrative Services	977.51	756.72	77.00
4202	Capital Outlay on Education, Sports, Art and Culture	281.09	257.56	92.00
4235	Capital Outlay on Social Security and Welfare	315.26	237.71	75.00
4801	Capital Outlay on Power Projects	430.69	363.19	84.00

Source: Finance Accounts, 2021-22

- Similarly, in respect of 15 transactions with an aggregate expenditure of ₹1,331.19 crore, the entire provision was booked under Minor Head 800-Other Expenditure for the last three continuous financial years, details of which are given in **Appendix 4.5**.
- Large proportion of classification of expenditure under Minor Head 800-Other Expenditure for last three -year continuous financial year were found to be related to Capital Expenditure on Water Supply and Sanitation (₹808.07 crore) and Capital Expenditure on other Special Areas Programmes (₹126.07 crore).

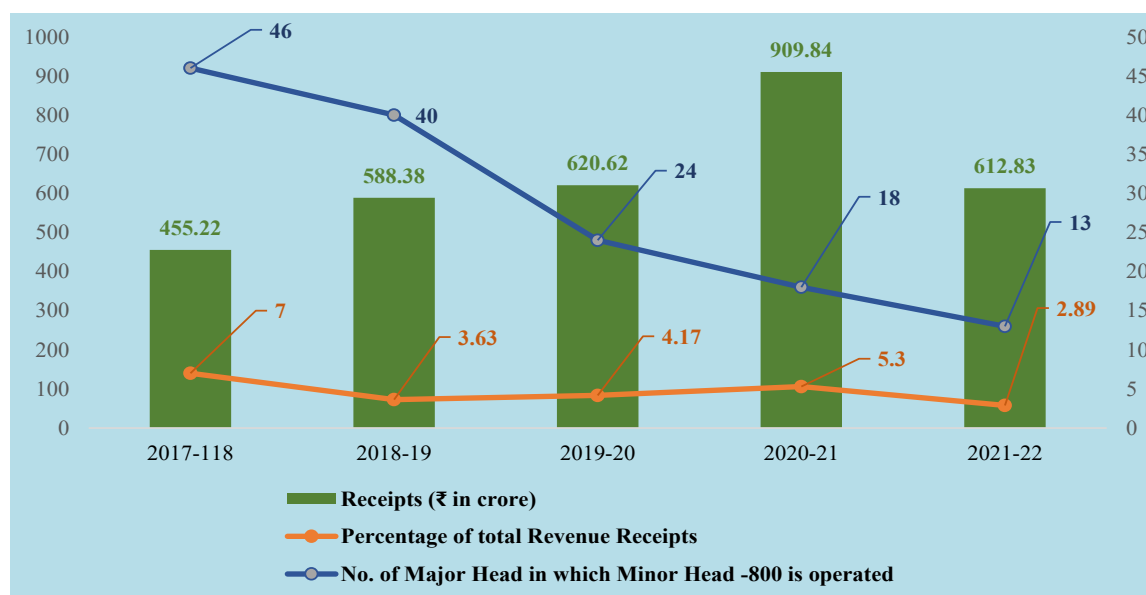
4.6.2 Use of Minor Head 800-Other Receipts

Similarly, Government of Arunachal Pradesh has operated this Minor Head extensively during the five-year period 2017-18 to 2021-22. In monetary term, Receipts classified under Minor Head showed an increasing trend from 2017-18 to 2021-22 and stood at ₹612.83 crore as can be seen from the **Chart 4.3**. During the year 2021-22, Revenue receipt classified as 800- Other Receipts decreased significantly by ₹297.01 crore over the previous year.

During 2021-22, the State Government classified an amount of ₹612.83 crore under Minor Head 800 against 13 Major Heads, constituting 2.89 per cent of the total Receipts.

The extent of operation of Minor Head 800 Other Receipts, as a percentage of Total Revenue Receipts during 2017-22 is given **Chart 4.3**.

Chart: 4.3: Operation of Minor Head 800-Other Receipts during 2017-18 to 2021-22



Source: Finance Accounts of respective year

- in respect of 12 transactions, amounting to ₹2,046.74 crore, which were booked under Minor Head 800-Other Receipts for the last three years continuous financial years, details are given in **Table 4.7**. Major proportion of classification of Receipt under Minor Head 800-Other Expenditure for last three-year continuous financial year were Public Works (₹104.25 crore), Other Administrative Services (₹494.09 crore), State Excise (₹498.91 crore) and Power (₹875.58 crore).

Table 4.7: booked under Minor Head 800-Other Receipts for the last three years continuous financial years

(₹ in crore)

		2019-20		2020-21		2021-22		2019-22	
Major Head	Description	Total Receipts	800 Other Receipt	Total Receipts	800 Other Receipt	Total Receipts	800 Other Receipt	Total Receipt	800 Other Receipt
39	State Excise	144.97	144.97	238.02	238.02	115.92	115.92	498.91	498.91
49	Interest Receipts	62.49	3.27	34.12	1.75	47.21	2.53	143.82	7.55
56	Jails	0.20	0.20	0.02	0.02	0.00	0.00	0.22	0.22
59	Public Works	7.74	7.38	17.33	14.79	83.66	82.08	108.73	104.25
70	Other Administrative Services	129.79	127.23	367.29	366.66	18.56	0.20	515.64	494.09
235	Social Security and Welfare	0.13	0.13	0.15	0.15	0.22	0.22	0.5	0.5
702	Minor Irrigation	0.33	0.33	0.37	0.37	1.09	1.09	1.79	1.79
801	Power	247.95	247.95	243.28	243.28	384.35	384.35	875.58	875.58
1054	Roads and Bridges	0.05	0.05	0.09	0.09	0.36	0.36	0.5	0.5
1055	Road Transport	18.51	18.51	10.01	10.01	18.54	18.54	47.06	47.06
1275	Other Communication Services	5.08	5.08	2.74	2.74	4.48	4.48	12.3	12.3
1456	Civil Supplies	0.60	0.60	0.58	0.58	2.81	2.81	3.99	3.99
Total		617.84	555.7	914	878.46	677.2	612.58	2,209.04	2,046.74

Source: Finance Accounts of respective year

- In respect of 10 Major head amounting to ₹528.00 crore, the entire provision was classified under Minor Head 800-Other Receipt during the year 2021-22 as shown in **Table 4.8**. The Power Sector alone classified ₹384.35 crore under Minor Head 800 during the current year.

Table 4.8: the entire provision was classified under Minor Head 800-Other Receipt

(₹ in crore)

Major Head	Description	Total Receipts under the Major Head	800-Other Receipt	Percentage to Total Receipt under the Major Head
39	State Excise	115.92	115.92	100
56	Jails	0.00	0.00	100
235	Social Security and Welfare	0.22	0.22	100
702	Minor Irrigation	1.09	1.09	100
801	Power	384.35	384.35	100
852	Industries	0.23	0.23	100
1054	Roads and Bridges	0.36	0.36	100
1055	Road Transport	18.54	18.54	100
1275	Other Communication Services	4.48	4.48	100
1456	Civil Supplies	2.81	2.81	100
Total		528	528	100

Source: Finance Accounts, 2021-22

Classification of large amounts under the omnibus Minor Head 800-Other Expenditure/Receipts affects transparency in financial reporting and distorts proper analysis of allocative priorities and quality of expenditure.

4.6.3 Use of omnibus Minor Head-800 despite availability of specific Minor Heads

The Minor Head-800 was operated despite availability of specific Minor Head in the following cases.

Table 4.9: Use of Minor Head 800-Other Expenditure despite availability of specific Minor Head

Sl. No.	Classification under Minor Head-800	Description of Sub-head used	Related specific Minor Head to be used	Description related specific Minor Head	Amount (₹ in crore)
1	04-5054-04-800-02	C/o Rural Roads	04-5054-04-337-02	Road works	135.24
2	03-5054-800-03	Schemes under Central Road fund	03-5054-337-03	Road Works	112.49
3	5054-04-800-76	C/o Motorable bridge over siyum river to connect left Bankat Paya	5054-04-101-76	Bridges	1.71
4	2711-01-800-02	Restoration of flood protection work	2711-01-101-02	Civil works	34.99
5	03-4059-80-800-04	C/o Court Building	03-4059-80-051-04	Construction	1.03
6	08-4217-03-800-04	Smart City Mission in Arunachal Pradesh	08-4217-03-051-04	Smart City Mission in Arunachal Pradesh	0.66
7	3054-04-800-01	C/o District Roads	5054-04-337-01	Road Works	171.40

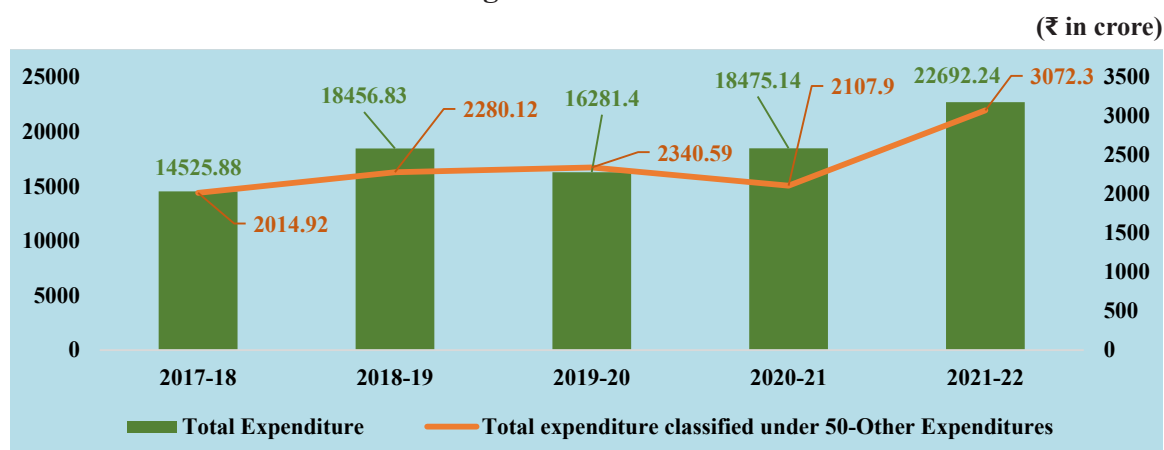
Source: Finance Accounts, 2021-22

Classification of expenditure under omnibus Minor Head-800, despite availability of specific Minor Heads for expenditure of ₹457.52 crore by four departments, shows laxity in correct depiction of Expenditure in Accounts.

4.6.4 Classification of huge amount as Other Charges under Detailed Head-50

Even at detailed head level, expenditure was classified as Other Charges making it difficult to identify the nature/ form/ object of the expenditure. Detailed of expenditure classified as Other Charges during 2017-18 to 2021-22 is shown in **Chart 4.4**.

Chart 4.4: Detailed of expenditure classified as Other Charges during 2017-18 to 2021-22



Source: Finance Accounts of the respective year

During the year 2021-22, the expenditure under Detailed head 50- Other charges amounting to ₹3,072.30 crore (13.54 *per cent*) which includes ₹ 2,699.97 crore under Revenue section and ₹372.33 crore under Capital Section. Thus, classification of large amount under the Other Charges affects transparency in financial reporting.

4.7 Outstanding balance under major Suspense and DDR heads

Suspense heads are operated in Government accounts to reflect transactions that cannot be booked initially to their final Head of Account for some reason or the other. These are finally cleared by minus debit or minus credit when the amount is taken to its final Head of Account. If the amounts under suspense heads remain unadjusted, the balances under these heads get accumulated resulting in understatement of Government's receipts and payments.

Remittances embrace all transactions which are adjusting Heads of Account and the debits or credits under these heads are eventually cleared by corresponding credit or debit within the same or in another circle of accounting.

The position of gross figures under major suspense and remittance heads for the last three years is given in **Table 4.10**.

Table 4.10: Balances under Suspense and Remittance Heads

(₹ in crore)

Minor Head	2019-20		2020-21		2021-22	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Major Head 8658 – Suspense						
101 – PAO suspense	68.48	0.05	74.41	0.05	52.53	0.05
Net	Dr. 68.43		Dr. 74.36		Dr. 52.48	
102 – Suspense Account-Civil	38.06	7.19	36.56	7.19	29.33	1.46
Net	Dr. 30.87		Dr. 29.27		Dr. 27.87	
107 – Cash Settlement Suspense Account	24.03	4.82	24.03	4.82	24.03	4.82
Net	Dr. 19.21		Dr. 19.21		Dr. 19.21	
109 – Reserve Bank Suspense –Headquarters	(-) 16.58	(-) 5.19	(-) 16.44	(-) 5.19	(-) 16.49	(-) 5.19
Net	Dr. (-) 11.39		Dr. (-) 11.25		Dr. (-) 11.30	
110 – Reserve Bank Suspense – CAO	1,920.18	779.44	1,948.35	779.51	1,947.04	772.71
Net	Dr. 1,140.74		Dr. 1,168.84		Dr. 1,174.33	
112 – Tax Deducted at Source (TDS) Suspense	--	6.86	-	7.95	--	7.9
Net	Cr. 6.86		Cr. 7.95		Cr. 7.90	
113 – Provident Fund Suspense	0.25	---	0.25	-	0.25	-

Minor Head	2019-20		2020-21		2021-22	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Net	Dr. 0.25		Dr. 0.25		Dr. 0.25	
121 – Additional Dearness Allowance Deposit Suspense Account (New)	0.01	0.08	0.07	0.08	0.07	0.08
Net	Cr. 0.07		Cr. 0.01		Cr. 0.01	
123 – A.I.S Officers’ Group Insurance Scheme	0.02	0.01	0.02	0.01	0.02	0.01
Net	Dr. 0.01		Dr. 0.01		Dr. 0.01	
129- Material Purchase Settlement Suspense Account	19.58	0.02	19.58	0.02	19.58	0.02
Net	Dr. 19.56		Dr. 19.56		Dr. 19.56	
Major Head 8782-Remittances						
102 – P.W. Remittances	5,487.32	5,117.33	51,344.53	51,581.95	401.35	600.80
Net	Dr. 369.99		Cr. 237.42		Cr. 199.45	
103 – Forest Remittances	1,773.73	1,772.79	1843.35	1842.62	15.90	25.89
Net	Dr. 0.94		Dr. 0.73		Dr. 9.99	
105- Reserve Bank of India Remittances	592.89	503.75	592.89	503.75	592.89	504.2
Net	Dr. 89.14		Dr. 89.14		Dr. 88.69	

Source: Finance Accounts of respective year

4.7.1 Pay and Accounts Office (PAO) Suspense

This minor head is operated for the settlement of inter-departmental and inter-governmental transactions arising in the books of PAOs under the Union Government, PAOs of the Union Territories and the Accountant General. Transactions under this minor head represent either recoveries effected, or payments made by an Accounts Officer on behalf of another Accounts Officer against whom the minor head PAO Suspense has been operated. The Outstanding Balance under this suspense head as on 1 April 2021 was ₹ 74.36 crore (debit) which was mainly in respect of Ministry of Surface Transport, Regional Office, Guwahati (₹ 51.31 crore) and Central Pensions Accounting Office, New Delhi (₹ 12.96 crore). These balances are the amounts which the Government has to receive from the respective authorities of GoI which pertain mostly to old years.

During the year 2021-22, the Outstanding Balance under this head reduced by ₹ 21.88 crore (Debit) from ₹ 74.36 crore (Debit) in 2020-21 to ₹ 52.48 crore (Debit) in 2021-22 due to clearance of suspense balances in respect of Ministry of Surface Transport, Regional Office, Guwahati and Central Pensions Accounting Office, New Delhi.

4.7.2 Suspense Account (Civil)

The transactions which cannot be taken to the final expenditure/ receipt head of account for want of certain information/ documents (challans, vouchers *etc.*) are at the first instance booked under this suspense head. Ideally the treasury officers should obtain the required details and clear the balance under this suspense head before end of the financial year so that the final receipts and expenditure figures depicted in the accounts reflect the correct amounts. The Outstanding Balances under this head as 31 March 2022, was ₹ 29.87 crore (Debit) which was mainly in respect of Net Debit balance of Treasury Suspense (₹ 23.75 crore) and 4.27 crore under Objection book suspense. Figures depicted in the accounts, did not reflect the correct amounts due to non-clearance of balances under this suspense head and this balances also had the impact of understating of the revenue expenditure and overstating the Revenue surplus by ₹29.87 crore.

4.7.3 Reserve Bank Suspense, Central Accounts Office

When transfer of huge balances between Central and State Governments take place on account of sanction of loan, grants-in-aid *etc.* the Minor Head 110-Reserve Bank Suspense Central Accounts Office under Major Head-8658 is operated to record the transaction before taking it to its final head of account. The balances under this head of accounts had been increasing for the last three years. The net outstanding balances under this head as on 31 March 2022 was ₹1,174.33 crore with ₹1,947.04 crore (Debit) and ₹772.71 crore (Credit). This was due to unadjusted advices received from Reserve Bank of India for want of complete classification. Most of the balances are legacy balances pertaining to long periods.

4.7.4 Public Works Remittances

Remittances embrace all transactions which are adjusting heads of account and the debits or credits under these heads are eventually cleared by corresponding credit or debit either within the same or in another circle of accounting. Public Works Remittances of ₹199.45 crore (Credit) were lying unadjusted as on 31 March 2022. Details of unadjusted remittances are shown as under:

Head of Account	Net Balance (₹ in crore)		Pending from	Reasons for pending	Impact of clearance of Outstanding Balances on Cash Balance
Remittances into Treasuries	Dr.	351.49	Prior to 2001-02	Non-adjustment of transactions by Public Works Division	On clearance increase in cash balances
Public Works Chques	Cr.	552.98	Prior to 2001-02	Outstanding credits due to non-receipt of debits through treasury accounts against cheques issued by Division	On clearance decrease in cash balances
Other Remittances	Dr.	2.04	2006-07	Due to non-adjustment of transaction by PWD	On clearance increase in cash balances
Cr.		199.45			

Source: Finance Accounts, 2021-22

It can be seen from the table above, there was non adjustment of the Debits and Credits head of account under remittances by corresponding Credit or Debit either within the same or in another circle of accounting. Thus, the Finance Accounts did not depict the Actual cash balances.

4.8 Reconciliation of Accounts

It is necessary to carry out periodic and frequent reconciliation of accounts to provide accuracy and consistency in financial accounts. Reconciliation and verification of figures enables the Chief Controlling Officers (CCOs) to exercise effective control over budget and expenditure. It also ensures accuracy of the accounts. Financial Rules stipulate that expenditure recorded in the books of CCOs of Department is to be reconciled with the books of the Principal Accountant General (Accountants) every month/ quarter as shown in Table 4.11.

Table 4.11: Status of Reconciliation of receipts and expenditure figures

Years	Total No. of Controlling Officer	Fully Reconciled	Partially Reconciled	Not Reconciled	Percentage of amount reconciled
Expenditure					
2017-18	80	79	01	00	98.80
2018-19	83	82	01	00	98.80
2019-20	84	75	09	00	89.30
2020-21	84	82	02	00	97.60
2021-22	83	81	02	00	99.65

Source: Finance Accounts of respective year

Non-reconciliation of Account impacts the assurance that all expenditures have been taken into the final Head of Account properly. Failure to exercise this check, resulted in expenditure without budget provision, misclassification of expenditure and excess expenditure against budget provision, **(details discussed in para 3.4.1, 3.4.3 and 3.4.12.1)** and raising concerns over accuracy of Account. It is also a reflection of weak internal controls within the Government.

4.9 Reconciliation of Cash Balances

There should be no difference between the Cash Balances of the State as per the books of Accounts of the Accountant General (Accounts) and Cash Balance as reported by the Reserve Bank of India (RBI). Details of Cash Balances as per Reserve Bank of India and books of Accounts of the Accountant General (Accounts) and their differences are given in Table 4.12.

Table 4.12: Details of year-wise Cash Balance

(₹ in crore)

Year	Cash Balance as per RBI	Cash Balance as per Accountant General (Accounts)	Net Balances	Reasons for differences
2017-18	Dr.22.11	Cr.7.44	Dr.14.67	Misclassification by/ Treasury
2018-19	Dr.329.83	Cr.316.60	Dr.13.23	
2019-20	Cr.231.55	Dr.256.96	Dr.25.41	
2020-21	Dr.20.00	Dr.7.01	Dr.27.01	
2021-22	Dr.731.98	Cr.2,063.52	Cr.1,331.54	
Total	Dr. 872.37	Cr. 2,123.59	Cr.1,251.22	

Source: Finance Accounts of respective year

As on 31 March 2022, there was a difference of ₹1,331.54 crore (Credit), between the Cash Balance of the State Government, as per the books of Accounts of the Accountant General (Accounts), and the Cash Balance reported by the Reserve Bank of India. The net RBD at the end of the year reported by RBI is ₹731.98 crore (Debit) and Accountant General's figure is ₹2063.52 crore (Credit). This difference is mainly due to misclassification and incorrect reporting by Bank/ Treasury which needs to be rectified. It is the responsibility of the State Government to reconcile the balance with Agency Banks on a continuous basis to ensure that the amounts reported are correct and also to ensure that there are no delays in reporting the transactions by the Agency Banks. However, such reconciliation was not being done, due to which there was a huge difference of ₹1,331.54 crore (Credit) and the penalty leviable on the Agency banks for not adhering to the timelines for settlement could be ascertained.

4.10 Central Road Fund

As per extant accounting procedure under Central Road Fund (CRF), the Central grants received are to be booked under '1601-108-Grants for Central Road Fund'. On the expenditure side of the budget, an equivalent amount is provided under Major Head 3054 Road and Bridges-797-Transfer to Reserve Fund/ Deposits Accounts. Further, this amount is credited to the Public Account under Major Head 8449-Other Deposits-103-Subventions from CRF. Expenditure on the prescribed road work is accounted for either in revenue or capital section under Major Head 3054 or 5054, as the case may be, as deduct refund and debit to Major head 8449-103.

It was observed that the State Government received GoI grants of ₹128.33 crore in 2021-22 and booked it under Major Head 1601-108- Grants from CRF. However, no corresponding budget provision was made under 3054-797-Transfer to Reserve fund/ Deposit account under Central Assistance, and the amount was not transferred to the Public Account under Major Head 8449-103. This is in violation of the Fund accounting procedure.

It was further noticed that expenditure of ₹112.49 was shown under Major Head 5054-Capital Expenditure on Roads and Bridges under Minor Head 800-Schemes under CRF in 2021-22. There is no assurance of correctness of booking of the entire CRF expenditure only for Capital Works and none under revenue or maintenance head. This would also have an effect on the extent of Revenue Deficit/ Surplus of the State, which is not quantifiable.

4.11 End use of Cess

Rule 5 of the Building and Other Construction Workers Welfare Cess Rules 1998, provides that the proceeds of the Cess collected shall be transferred by such Government office/ Establishment, as the case may be, to the Arunachal Pradesh Building and Other Construction Workers Welfare Board (APBOCWB). Further, as per rule 5(3) of the Building and Other Construction Workers Welfare Cess Rules 1998, the amount collected has to be transferred to the Board within thirty days of its collection.

As on 01 April 2021, the State Government was yet to transfer Cess amounting to ₹109.41 crore to the Board. During the year, another ₹18.27 crore was collected as labour Cess by the State Government. State Government had not transferred any amount to the Board during 2021-22, leaving a balance of ₹127.68 crore yet to be transferred to the Board as on 31 March 2022.

As at end of 2021-22, a total of 44,093 workers were registered with the Board. Details of amount collected and actual expenditure incurred during the period from 2017-18 to 2021-22 are shown in **Table 4.13**.

Table 4.13: Statement of Cess Collection and Expenditure incurred (2017-18 to 2021-22)

(₹ in crore)

Year	Opening Balance	Addition during the year		Total Fund Available	Actual Expenditure	Closing Balance
		Cess Collected during the year	Other income*			
2017-18	15.80	42.04	1.35	59.18	39.81	19.37
2018-19	19.37	70.62	7.35	97.34	84.21	13.13
2019-20	13.13	42.68	0.76	56.57	48.24	8.33
2020-21	8.33	52.52	0.84	61.70	54.72	6.98
2021-22	6.98	77.53	0.93	85.44	81.97	3.47

Source: Information furnished by the Board

* Other income includes registration fees, interest accrued from bank account, fixed deposits etc.

As can be seen from the **Table 4.13**, out of the total available fund of ₹85.44 crore, the APBOCWB expended ₹81.97 crore, leaving a balance of ₹3.47 crore.

Section 24(3) of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 states that no Board shall, in any financial year, incur expenses towards salaries, allowances and other remuneration to its members, officers and other employees and for meeting the other administrative expenses exceeding five per cent of its total expenses during the financial year. Scrutiny of the details of expenditure of

APBOCWB for 2021-22 revealed that out of the total expenditure of ₹81.97 crore, an expenditure of ₹7.78 crore (9.49 per cent of the total expenditure) was incurred towards administrative expenses by the Board in contravention of the rules *ibid*.

The remaining expenditure of ₹74.19 crore was incurred by the Board mainly on Educational Benefits (₹0.98 crore) to 241 children of the beneficiaries *i.e.* building and other construction workers, Normal Death Benefits and Accidental Death Benefits (₹1.24 crore) to 272 beneficiaries, , Maternity Benefits (₹0.008 crore) to 53 beneficiaries, Medical Benefits (₹0.01 crore) to 23 beneficiaries and Marriage Benefits (₹0.03 crore) to 27 Beneficiaries.

4.12 Compliance with Indian Government Accounting Standards

As per Article 150 of the Constitution of India, the President of India may, on the advice of the Comptroller and Auditor General of India, prescribe the form of accounts of the Union and of the States. In accordance with this provision, three Indian Government Accounting Standards (IGAS) have notified to enhance accountability mechanisms. Compliance to these Accounting Standards by Government of Arunachal Pradesh for the year 2021-22 and deficiencies therein are detailed in **Table 4.14**.

Table 4.14: Compliance with IGAS

IGAS	Essence of IGAS	Compliance by the State Government	Deficiencies notified in Compliance
IGAS 1 Guarantees given by Government Disclosure required	This standard requires the government to disclose the maximum amount of guarantees given during the year in its financial statements along with additions, deletions, invoked discharged and outstanding at the end of the year	Partially Complied	The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognised in accounts.
IGAS 2 Accounting and Classification of Grants-in-Aid	Grants-in-Aid are to be classified as revenue expenditure in the accounts of the grantor and as revenue receipts in the accounts of the grantee, irrespective of the end use	Fully Complied	--
IGAS 3 Loans and Advances made by the Government	This standard relates to recognition, measurement, valuation and reporting in respect of loans and advances made by the Government in its Financial statement to ensure complete, accurate and uniform accounting practices	Partially Complied	Statement as per requirements of IGAS was partially complied with. Disclosure regarding write off of irrecoverable loans and advances, entity wise details of interest credited on loans and advances given by the state government and details of overdue principal and interest where detailed accounts are maintained by the State were not reported.

Non-compliance with the IGAS fully, would impact the objective of financial statements to present a true and fair view of the financial position.

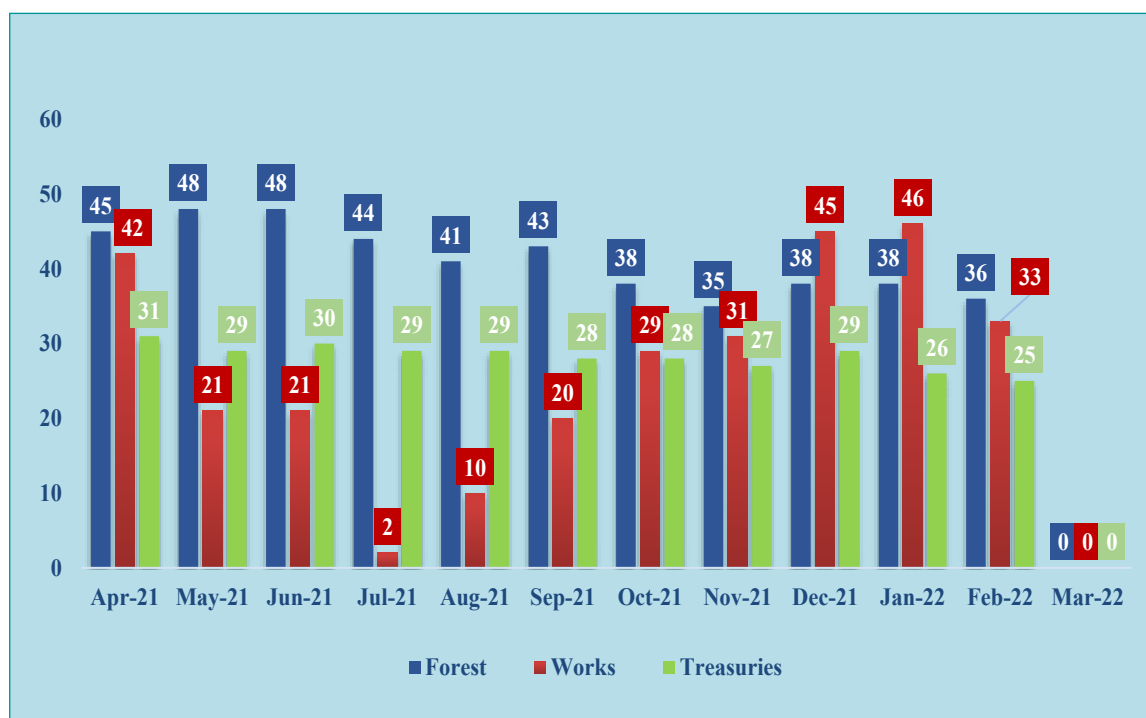
4.13 Timeliness and Quality of Accounts

The accounts of the State Government are compiled by the Principal Accountant General (Accounts) from the initial accounts rendered by district treasuries, sub-treasuries Resident Commissioner, public works divisions and forest divisions, apart from the RBI advices. There are often delays in rendition of monthly accounts. Due to the failure of the account rendering units to furnish accounts on time, some accounts are excluded from the monthly Civil Accounts by the Principal Accountant General.

In Arunachal Pradesh, the Principal Accountant General is required to compile the accounts of the State Government, from the initial accounts rendered by the 31 District Treasuries/ Sub-treasuries, 222 Public Works Divisions and 48 Forest Divisions, apart from the RBI advices.

During the financial year 2021-22, there were delays in rendition of monthly accounts that resulted in accounts excluded from the monthly civil accounts. Details of accounts excluded from the monthly Civil Accounts of works divisions are given **Chart 4.5**.

Chart 4.5: Month-wise delays in rendition of accounts (in days)



Source: Information furnished by O/o Principal Accountant General (Accounts Wing)

As can be seen from the **Chart 4.5** above, during the year 2021-22, Public Works Divisions were the major units that delayed the rendition of monthly accounts. Consequently, receipts and expenditure relating to these divisions/ units could not be

incorporated in the Civil Accounts in the month of occurrence of the transaction. Due to the failure of the accounts rendering units to furnish accounts on time, these accounts were excluded from the Monthly Civil Accounts by the Principal Accountant General throughout the year 2021-22, except for March 2022. Therefore, the monthly accounts indicating the receipts and disbursements of the State during the month, rendered by the Principal Accountant General to the State Government were incomplete in all the months, except for the month of March 2022. However, no accounts have been excluded at the end of the year.

Exclusion of accounts not only distorts the budgetary position of the Government, but also impacts its monitoring of fund flow to the last mile of implementation, its planned pacing of expenditure on developmental programmes, providing intended benefits to the targeted beneficiaries, functioning of departments *etc.* during the year. In short, the State Government needs to monitor closely and ensure the rendition of accounts by all the account rendering authorities to the Principal Accountant General on a timely basis, to manage its own budget more effectively.

The State Government needs to monitor closely and ensure the rendition of accounts by all the account rendering authorities to the Principal Accountant General on a timely basis, to manage its own budget more effectively.

4.14 Submission of Accounts by SPSEs

Section 96 (1) of the Companies Act, 2013 provides that the financial statement of the companies is to be finalised within six months after the end of the financial year *i.e.* by 30 September of the next financial year.

Further, under Section 394 of the Act, Annual Report on the working and affairs of a Government Company, is to be prepared within three months of its Annual General Meeting (AGM) and as soon as may be after such preparation laid before the State Legislature together with a copy of the Audit Report and any comments upon or supplement to the Audit Report, made by the CAG. This mechanism provides the necessary Legislative control over the utilisation of public funds invested in the companies from the State budget.

Section 96 of the Companies Act, 2013 requires every company to hold AGM of the shareholders once in every calendar year. It is also stated that not more than 15 months shall elapse between the date of one AGM and that of the next. Further, Section 129 of the Companies Act, 2013 stipulates that the audited Financial Statements for the financial year have to be placed in the said AGM for their consideration.

Section 129 (7) of the Companies Act, 2013 also provides for levy of penalty like fine and imprisonment on the persons including directors of the company responsible for non-compliance with the provisions of Section 129 of the Companies Act, 2013.

Despite above provisions, there was pendency in submitting the annual accounts by the SPSEs as on 30 September 2022, as discussed below.

4.15 Timeliness in preparation of Accounts by SPSEs

The details relating to finalisation of accounts by six working SPSEs during the last three years as of 30 September of respective year are given in **Table 4.15**.

Table 4.15: Position relating to finalisation of accounts of working SPSEs

Sl. No.	Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
1.	Number of Working SPSEs/ other companies	5	6	6	6	6
2.	Number of accounts finalised during the year	2	2	2	3	5
3.	Number of accounts in arrears	38	42	46	49	50
4.	Number of working SPSEs with arrears in accounts	5	6	6	6	6
5.	Extent of arrears (numbers in years)	1 to 18	1 to 19	1 to 20	1 to 21	1 to 22

Source: As per latest finalised accounts of SPSEs

As can be observed from the **Table 4.15**, the number of accounts in arrears has shown an increasing trend during the last five-year period from 2017-18 to 2021-22. Out of the total 50 accounts in arrears as on 30 September 2022, 38 Accounts pertained to two SPSEs viz., Arunachal Pradesh Mineral Development and Trading Corporation Limited (22 Accounts) and Arunachal Pradesh Forest Corporation Limited (16 Accounts). The earliest Accounts in arrears was since 2000-01, which related to Arunachal Pradesh Mineral Development and Trading Corporation Limited.

The Administrative Departments, which have the responsibility to oversee the activities of the SPSEs, have failed to ensure that the SPSEs finalise and adopt their accounts within the stipulated period. In view of the position of arrears of accounts indicated above, the actual contribution of SPSEs to the GSDP for the year 2021-22 could not be ascertained and their contribution to State exchequer could not be reported to the State Legislature.

The Principal Accountant General, Arunachal Pradesh has been regularly pursuing this issue with the Chief Secretary, GoAP and the Administrative Departments concerned for liquidating the arrears in accounts of SPSEs.

To expedite the finalisation of the annual accounts in arrears, the Hon'ble Chairman, Committee on Public Undertakings (CoPU) on the request of Principal Accountant General, Arunachal Pradesh convened a meeting on 02 December 2021 with the heads of all SPSEs and Finance Department. All the six working SPSEs assured that they would make efforts to clear the arrears in accounts. In pursuance of the above commitment. Further, Principal Accountant General had written letter to Principal Secretary (Finance), Government of Arunachal Pradesh and Secretary, Legislative Assembly Arunachal Pradesh on 05 April 2022 for submission of annual accounts.

Arunachal Pradesh Industrial Development and Financial Corporation Limited (up to 2020-21), Hydro Power Development Corporation of Arunachal Pradesh Limited (up to 2013-14) and Arunachal Pradesh Donyi Polo Hotel Corporation Limited (up to 2020-21) submitted their annual accounts as on 30 September 2022.

4.16 Submission of Annual Accounts by Autonomous Bodies

Audit of Accounts of Autonomous Bodies (ABs) set up by the State Government is conducted under Section 19 or 20 of “Comptroller and Auditor General of India (Duties, Powers and Conditions of Service Act) 1971”.

There were four Autonomous Bodies coming under the audit purview as per Section 19 or 20 of the CAG’s DPC Act, which were required to submit their Annual Accounts to CAG before 30 June every year. There was a delay in submission of Annual Accounts by such ABs to Audit ranging from one to nine years as of September 2022. Details of arrears in accounts submission by ABs is given in **Table 4.16**.

Table 4.16: Details of Arrears of Accounts

Sl. No.	Name of the State Autonomous Bodes/Authorities	Accounts pending since	No. of Accounts pending as of September 2022
1	Arunachal Pradesh State Legal Services Authority	2021-22	01
2	Arunachal Pradesh Building and Other Construction Workers Welfare Board	2020-21	02
3	Arunachal Pradesh State Electricity Regulatory commission	2018-19	4
4	Arunachal Pradesh State Compensatory Afforestation Fund Management and Planning Authority	2013-14	9
Total			16

Source: Information furnished by the Commercial wing of the Pr. Accountant General, AP

As can be seen from the above table, the Annual Accounts of four ABs (16 Accounts) were not submitted to audit as of September 2022. Nine Accounts of CAMPA were pending from 2013-14 onwards. The State Forest Department which have the responsibility to oversee the activities of CAMPA, did not take effective actions to clear the huge arrears in submission of accounts.

Delays in the submission of accounts to audit reflect weak internal controls and inadequate monitoring by the State Government in addition to the lack of accountability from these Autonomous/authorities for the funds released by the State Government, It may also make the system vulnerable to fraud and leakage of public money.

4.17 *Suo-motu* Action Taken Notes

In his Audit Reports on the Finances of the GoAP, the Comptroller and Auditor General of India has been flagging year after year, issues of concern relating to various aspects of financial and budgetary management, areas of non-compliance with the prescribed procedures, rules and regulations *etc.* by the State Government Departments/ Authorities.

These Reports can achieve the desired results only when they evoke positive and adequate response from the Government/ administration itself. To ensure accountability of the Executive with regard to the issues contained in the Audit Reports, the Finance Department issued instructions (June 1996), for submission of *suo motu* explanatory notes indicating the action taken or proposed to be taken by the concerned administrative departments within three months from the date of presentation of the Audit Reports to the State Legislature. *Suo motu* explanatory notes on the observations (303 paragraphs) made in the Audit Reports have not been provided by any of the concerned departments, indicating that none of the concerned departments complied with the instructions laid by the Finance Department.

4.18 Discussion of SFAR by the PAC

No Public Accounts Committee was held during the year to discuss the Paragraph of the State Finances Audit Report.

4.19 Conclusion

- Indiscriminate operation of omnibus Minor Head 800-Other Expenditure affected transparency in financial reporting and obscured proper analysis of allocative priorities and quality of expenditure.
- Non-submission of UCs by Departments for funds drawn for specific developmental programmes/ projects and non-submission of accounts by Autonomous, Development Bodies and Authorities was violative of prescribed financial rules and directives. These point to inadequate internal controls and deficient monitoring mechanism of the State Government.
- Delayed rendering of accounts by the account rendering units/authorities distorted the accurate depiction of monthly transactions of the State and impacted effective budgetary management.
- As on 30 September 2022, all six SPSEs had total arrears of 50 Accounts ranging from 1 to 22 Accounts. The highest pendency of accounts pertained to Arunachal Pradesh Mineral Development and Trading Corporation Limited (22 Accounts) and Arunachal Pradesh Forest Corporation Limited (16 Accounts).

4.20 Recommendations

- The Finance Department should, in consultation with the Principal Accountant General, conduct a comprehensive review of all items presently appearing under minor head 800 and ensure that all such receipts and expenditure are in future booked under the appropriate heads of account
- The Government may ensure timely submission of Utilisation Certificates by the departments in respect of the grants released for specific purposes.

- Finance Department should consider evolving a system to expedite the process of compilation and submission of annual accounts by autonomous bodies and departmentally run undertakings in order to assess their financial position.
- The Administrative Departments, which have the responsibility to oversee the activities of the SPSEs, have to ensure that the SPSEs finalise and adopt their accounts within the stipulated period. In view of the position of arrears of accounts indicated above, the actual contribution of SPSEs to GSDP for the year 2021-22 could not be ascertained and their contribution to State exchequer could not be reported to the State Legislature.

Itanagar
The 13 February 2023

(C. ANGRUP BODH)
Principal Accountant General,
Arunachal Pradesh

Countersigned

New Delhi
The 13 February 2023

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

